

# EXHIBIT P

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

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NEWELL RUBBERMAID, INC.,

Plaintiff/Counter-Defendant,

v.

SCOTT T. BOSGRAAF, et al.,

Defendants/Counter-Plaintiffs.

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Case No. 1:15-cv-00597-RJJ

Judge Robert J. Jonker

**KIRSCH LOFTS' THIRD SUPPLEMENTAL  
RULE 26(A)(1) INITIAL DISCLOSURES**

Rule 26(a)(1)(A)(iii) Disclosures:

Kirsch Lofts believes all documents on which its claim for compensation are based have already been provided to Newell voluntarily as agreed to in the Joint Status Report or in response to Newell's discovery requests. If additional documents are discovered, Kirsch Lofts will disclose them in a timely manner. Kirsch Lofts' calculation of potential losses resulting from Newell's ongoing need to access the Property is as follows:

**Loss of Tax Credits/Incentives**

Brownfield Redevelopment MBT Credit	-\$1,521,000.00
New Markets Tax Credit Allocations	-\$2,737,800.00
Brownfield TIF Reimbursement	-\$1,737,308.00

**Loss of Profits/Carrying Costs**

Return on investment for 6 year delay	-\$1,071,494.51
Carrying costs for 6 years (snow, lawn, taxes, security, etc...)	-\$150,000.00
Depreciation on buildout for 6 years (roof, media blasting, etc...)	-\$240,000.00
Loss of DEQ Grant Funds	-\$672,424.80
Increase in Construction Costs	-\$2,437,300.00

Respectfully Submitted by:

BILA & ASSOCIATES, PLLC

April 11, 2016

/s/ Dennis W. Bila II  
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